

## Important Information

- The Department of Revenue Services (DRS) no longer accepts 1/2 inch magnetic tape.
- The deadline for filing magnetic media information is **February 29, 2004**, even if the deadline for federal purposes is the last day of March.
- Federal/State Combined filers see Page 4.
- All transmitters (including combined filers) must send DRS a completed **Form CT-4804** by the due date.
- The Connecticut specifications for record layouts must be followed.
- DRS requires external media labels. Transmitters must create their own external label. (See Appendix A.)
- Technical requirements for cartridge and diskette filings are described separately.
- DRS does **not** accept:
  - 5 1/4" or 8" diskettes,
  - 3490 cartridges,
  - 1/2 magnetic tape, or
  - backup, compressed, zip, or Excel files.



# STATE OF CONNECTICUT Department of Revenue Services

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*IP 2003(17), Annual Informational Returns on Magnetic Media*

## 2003 Connecticut Magnetic Media Filing Requirements For Federal Forms 1098, 1099-MISC, 1099-R, 1099-S, and W-2G

DRS only requires the filing of **Form CT-1096** if Connecticut tax has been withheld.

DRS no longer accepts 1/2 magnetic tape starting with the 2003 filing year.

# Questions & Answers

## Connecticut Magnetic Media Filing of Federal Forms 1098, 1099-MISC, 1099-R, 1099-S, and W-2G

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1. Which nonpayroll informational returns must be filed with the Connecticut Department of Revenue Services (DRS)?
  - A. Every state copy of the following:
    - Federal Form W-2G for winnings paid to a Connecticut resident, even if no Connecticut income tax was withheld;
    - Federal Form 1098 for property taxes paid on real estate located in Connecticut and owned by an individual;
    - Federal Form 1099-MISC for:
      - Payments made to a Connecticut resident,
      - Payments made to a nonresident of Connecticut that relate to services performed wholly or partly in Connecticut even if no Connecticut income tax was withheld;
    - Federal Form 1099-R, but only if Connecticut income tax was withheld;
    - Federal Form 1099-S for real estate transactions in Connecticut, even if no Connecticut income tax was withheld.
2. Does DRS participate in the Federal/State Combined Filing Program?
  - A. Yes. DRS does participate in the Federal/State Combined Filing Program for federal Forms 1099-MISC and 1099-R. **Form CT-4804, Transmittal of Informational Returns Reported Magnetically**, is required for combined filing. See Page 4 for additional information.
3. Who is required to file on magnetic media with DRS?
  - A. Payers that meet the following conditions must file on magnetic media with DRS:
    - The IRS requires you to file federal Forms W-2G, 1098, 1099-R, 1099-S, or 1099-MISC on magnetic media with the IRS; **and**
    - You file 25 or more forms, per form type, with DRS.
4. Were there any technical changes in the magnetic media specifications for 2003?
  - A. Yes. See Magnetic Media Record Specifications beginning on Page 12.
5. Are DRS' magnetic media filing specifications the same as the federal specifications?
  - A. No. DRS does not require the filing of the State Totals K Record. Also, many fields are not required by DRS. These are indicated by **N/A. Enter blanks.**  
  
Some DRS fields are different from the federal requirements.
6. How will extraneous records be treated?
  - A. Information records not required by DRS will be ignored.
7. What does a multi-state filer have to do to comply with Connecticut requirements?
  - A. The business must report Connecticut sourced income only and remove all income from sources outside of Connecticut.
8. What magnetic media are acceptable to DRS?
  - A. Cartridge — 3480 IBM compatible [38,000 characters per inch (CPI)]  
Diskette — 3 1/2 inch IBM/PC compatible [double density or high density]  
  
DRS does **not** accept 1/2 inch tape (starting 2003), 5 1/4 or 8 inch diskettes, 3490 cartridges, CD rom, zip, backup, Excel, or compressed files.
9. What DRS forms should accompany the magnetic media?
  - A. One **Form CT-4804** and **Form CT-4802, Transmittal of Informational Returns Reported Magnetically (Continuation)**, if applicable, per transmitter must accompany the magnetic media. DRS only requires **Form CT-1096, Connecticut Annual Summary and Transmittal of Information Returns**, if Connecticut income tax has been withheld from nonpayroll amounts.
10. How does a payer request an extension of time to file informational returns on magnetic media?
  - A. To request an extension, a payer must complete and submit **Form CT-8809, Request for Extension of Time to File Informational Returns**, on or before the filing deadline. This form is included in this booklet. DRS will only notify payers whose extension requests have been denied.
11. How does a payer request a waiver from filing information returns on magnetic media?
  - A. DRS may waive the magnetic media filing requirement if the payer can show hardship. To request a waiver of the magnetic media filing requirement, a payer must complete and submit **Form CT-8508, Request for Waiver From Filing Informational Returns on Magnetic Media**, at least 45 days before the filing deadline. This form is included in this booklet. The payer is **not** exempt from filing paper forms even if DRS grants a waiver from filing on magnetic media. DRS will notify all payers applying for a waiver of the disposition of their request.
12. Will failure to file information returns on magnetic media result in the assessment of penalties?
  - A. Yes. Payers required to file magnetically will be treated as having failed to file even if they file paper forms in lieu of magnetic filing. A penalty of \$5 will be imposed for each statement of payment to another person that a payer fails to file with DRS on magnetic media by the last day of February. The total penalty imposed will not exceed \$2,000 for any calendar year.

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<b>Form CT-8809 .....</b>	<i>Request for Extension of Time to File Informational Returns</i>
<b>Form CT-8508 .....</b>	<i>Request for Waiver From Filing Informational Returns on Magnetic Media</i>
<b>Form CT-1096 .....</b>	<i>Connecticut Annual Summary and Transmittal of Information Returns</i>

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## I. Federal/State Combined Filing

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Connecticut participates in the Federal/State Combined Filing Program for federal forms 1099-MISC and 1099-R. The record requirements for federal/state combined filers are nearly identical to the magnetic media filing requirements. The only differences are noted to the right. (Records T, A, C, and F are identical to the magnetic media filing requirements in this booklet.)

### What to Send to DRS

Combined filers are required to file **Form CT-4804**, *Transmittal of Informational Returns Reported Magnetically*, with the Connecticut Department of Revenue Services (DRS) by the due date.

Combined filers are also required to file **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Information Returns*, if Connecticut income tax was withheld from non-payroll amounts. Do not file Form CT-1096 if Connecticut tax was not withheld.

Mail Forms CT-4804 and CT-1096 (if applicable) to:

Department of Revenue Services  
State of Connecticut  
PO Box 5081  
Hartford CT 06102-5081

Do **not** send federal Form 6847 to DRS.

### Record Differences for Combined Filing

#### Record A

- **Field position 26** (Combined Federal/State Filer) must contain a **1**.

#### Record B

- **Field positions 723-734** (State Income Tax Withheld) must contain the dollar amount of Connecticut state income tax withheld for forms 1099-MISC and 1099-R only. The payment amount must be right justified and unused positions must be zero-filled.
- **Field positions 747-748** (Combined Federal/State Code) The code for Connecticut is 08.

### Corrections

DRS does not accept paper corrections of previously submitted magnetic media information including information submitted through the Federal/State Combined Filing Program. If you report any paper corrections with the federal government as a combined filer you must make the necessary file corrections and resubmit the entire magnetic media to DRS with Form CT-4804 (and CT-1096 if applicable) indicating it is a replacement file.

## II. Connecticut Magnetic Media Reporting Requirements for Forms 1098, 1099-R, 1099-S, 1099-MISC, and W-2G

### General Information

This booklet contains the specifications and instructions for reporting forms 1098, 1099-R, 1099-S, 1099-MISC, and W-2G information to DRS on magnetic media. DRS requires every "state copy" of the following:

- Federal Form W-2G for winnings paid to a Connecticut resident, even if no Connecticut income tax was withheld;
- Federal Form 1098 for property taxes paid on real estate located in Connecticut and owned by an individual;
- Federal Form 1099-MISC for:
  - Payments made to a Connecticut resident,
  - Payments made to a nonresident of Connecticut that relate to services performed wholly or partly in Connecticut even if no Connecticut income tax was withheld;
- Federal Form 1099-R, only if Connecticut income tax was withheld;
- Federal Form 1099-S for real estate transactions in Connecticut, even if no Connecticut income tax was withheld.

DRS only accepts filings on 3480 cartridges or 3 1/2" diskettes.

### Magnetic Media Reporting Requirements

A payer required by the Internal Revenue Service (IRS) to file copies of federal forms 1098, 1099-R, 1099-S, 1099-MISC, or W-2G on magnetic media must file these forms on magnetic media with DRS. However, a payer who files 24 or fewer forms 1098, 1099, or W-2G, with DRS is excused from filing on magnetic media for that particular type of informational return without obtaining a waiver.

DRS has no application or authorization procedure and does not assign transmitter control codes for information return magnetic media filing.

### Filing Deadline

Information return files are due the last day of February even if the deadline for federal purposes is the last day of March because the information is being transmitted electronically. If the last day of February falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

### Designated Delivery Services

Taxpayers can use certain designated delivery services, in addition to the U.S. Postal Service, for delivering returns, claims, statements or other documents, or payments, and meet the timely mailing as timely filing and payment rules. DRS has accepted the list of designated delivery services currently published by the IRS. The following are the designated PDSs and designated types of service at the time of publication.

This list is subject to change. To verify the names of designated PDSs and designated types of service, check the DRS Web site or call DRS. See **Policy Statement 2002(4)**, *Designated Private Delivery Services and Designated Types of Service*.

<b>Airborne Express (Airborne)</b> <ul style="list-style-type: none"><li>• Overnight Air Express Service</li><li>• Next Afternoon Service</li><li>• Second Day Service</li></ul>	<b>DHL Worldwide Express (DHL)</b> <ul style="list-style-type: none"><li>• DHL "Same Day" Service</li><li>• DHL USA Overnight</li></ul>
<b>Federal Express (FedEx)</b> <ul style="list-style-type: none"><li>• FedEx Priority Overnight</li><li>• FedEx Standard Overnight</li><li>• FedEx 2Day</li><li>• FedEx International Priority</li><li>• FedEx International First</li></ul>	<b>United Parcel Service (UPS)</b> <ul style="list-style-type: none"><li>• UPS Next Day Air</li><li>• UPS Next Day Air Saver</li><li>• UPS 2nd Day Air</li><li>• UPS 2nd Day Air A.M.</li><li>• UPS Worldwide Express Plus</li><li>• UPS Worldwide Express</li></ul>

### Extension of Filing Deadline and Waiver of Filing on Magnetic Media

DRS may waive the magnetic media reporting requirement for a payer if the payer can show hardship. To request a waiver, the payer must complete and submit **Form CT-8508**, *Request for Waiver From Filing Informational Returns on Magnetic Media*, to DRS at least 45 days before the due date of the magnetic media filing. This form is included in this booklet.

DRS may grant a payer an extension of time to file information on magnetic media upon request by the payer. To request an extension, the payer must complete and submit **Form CT-8809**, *Request for Extension of Time to File Informational Returns*, to DRS on or before the due date of the magnetic media filing. This form is included in this booklet.

## Penalties for Late Filing

The penalty for late filing is \$50. Additionally, a penalty of \$5 per form (up to a total of \$2,000 per calendar year) is imposed on payers who fail to provide copies of federal forms 1098, 1099, or W-2G to DRS. Any payer required to file federal forms 1098, 1099, or W-2G on magnetic media with DRS is subject to penalties if the payer files using paper forms without obtaining a waiver.

## Processing Information and Payer Retention Responsibilities

If DRS is unable to process a file, the file will be returned to the transmitter with an explanation of the problems encountered.

DRS does not provide notification when files are processed. Processed magnetic media is not returned.

DRS requires payers to keep a copy of their 1098, 1099, and W-2G data, or to be able to reconstruct the data, for at least four (4) years after the due date.

## Test Files

DRS does not accept or process test files.

## Corrections

If there is an error in the magnetic media, correct the file and replace the entire file. Complete **Form CT-4804, Transmittal of Informational Returns Reported Magnetically**, and check the box indicating it is a replacement file. This form is included in this booklet.

## Transmittal Forms

**Form CT-4804** and **Form CT-4802, Transmittal of Informational Returns Reported Magnetically (Continuation)**, if applicable, for each transmitter must accompany a magnetic media file. You may use the forms provided in this booklet or download them from the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS). These forms may be photocopied or computer-generated, provided the declaration is included on Form CT-4804. Complete the

forms and submit them with a magnetic media file according to the instructions in **Appendix B** and on Form CT-4804. Boxes 4 and 5 on Form CT-4804 must agree with the information in the Code T record. **Form CT-1096, Connecticut Annual Summary and Transmittal of Information Returns**, is only required if Connecticut tax has been withheld.

Use Form CT-4804 to identify the transmitter of a magnetic media file and to identify the payer(s) included on the magnetic media files. Be sure to provide the transmitter's FEIN and the name and telephone number of a contact person. This form **must** accompany every magnetic media file sent to DRS.

## Use of Agent

Payers who use a service to transmit the magnetic media filing are responsible for the accuracy and timeliness of their own informational returns. If a transmitter fails to meet the magnetic media filing requirements, the payer is liable for any penalties imposed by DRS.

## Multiple Payer/Multiple Filings

DRS urges transmitters of forms W-2G, 1098, 1099-R, 1099-S, or 1099-MISC information to minimize the number of diskettes and the number of files they submit when reporting data for multiple payers or for multiple work sites of a single payer.

See *Section VI* for examples of how information from multiple payers or multiple sites can be placed on a single diskette or on one file.

## Use of Paper Forms

Payers whose informational data is submitted on magnetic media must not send the same data to DRS on paper forms.

A penalty may apply if you file paper federal W-2G, 1098, 1099-R, 1099-S, or 1099-MISC forms when these forms should be filed on magnetic media.

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## III. Data Record Descriptions

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### General Information

A description of the data records used to create magnetic media 1098, 1099-R, 1099-S, 1099-MISC, and W-2G files follows. Use the information below, as well as the list of technical requirements and specifications in the other sections of this publication, to prepare 1098, 1099-R, 1099-S, 1099-MISC, and W-2G filings on magnetic media. See *Section VI* for examples of proper record sequence.

These record formats are identical to those published by the IRS in Publication 1220 (Rev. 7-2002), *Specifications for Filing Forms 1098, 1099, 5498, and W-2G Magnetically or Electronically*.

*Section VII* includes formats for the following record types required by DRS. (See *Section VI*, for proper record sequence.)

- T Record – Transmitter Record
- A Record – Payer Record
- B Record – Payee Record
- C Record – End of Payer Record
- F Record – End of Transmission Record

Transmitter T Record identifies the entity transmitting the magnetic media and contains information supplied on Form CT-4804. It must be the initial record of each file.

Payer A Record identifies the institution or person making the payments. The number of Payer A Records depends on the number of payers and the different types of returns being reported.

Payee B Record contains the payment information from the informational returns. The record layout for field positions 1 through 543 is the same for all types of returns. Field positions 544 through 750 vary for each type of return to accommodate special fields for individual forms.

End of Payer C Record has the total number of payees (B Records) and the totals of the payment amount fields filed by a given payer or a particular type of return.

End of Transmission F Record is the summary of payers (A Records) in the entire file. It must be the last record in the file.

There is **no** K Record (State Totals) requirement for Connecticut. If included, it will be ignored.

Punctuation may be used when appropriate. Do not include titles in the payer name field. Titles make it difficult for DRS to determine an individual payer's name and may prevent DRS from properly crediting return data.

If it is impossible to remove a title, then you **must** report the surname first.

### Money Amounts

All money amounts are strictly numeric. They must include both dollars and cents with the **decimal point assumed**. Do not round to the nearest dollar (Example: \$5,500.99 = 000000550099). Do not use any punctuation in any money field.

Negative money amounts are **not** allowed.

Right justify and zero fill all money fields. Enter zeros in a money field that is not applicable.

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## IV. Cartridge and Diskette Technical Requirements for 1098, 1099s, and W-2G

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### General Information

- An external label must appear on each cartridge and diskette submitted to DRS for processing. (See label instructions in **Appendix A.**)
- All records in the file must be a fixed length of 750 positions.
- DRS requires each cartridge or diskette to contain data for one calendar year only and for one file name only. Two file names on the cartridge or diskette are unacceptable. Any magnetic media containing data for multiple calendar years will be rejected.
- Only **UPPERCASE LETTERS** are acceptable on magnetic media.
- **Do not compress or zip the data.**

### Cartridge Specifications

- DRS accepts only 18 track 3480 cartridges. DRS does not accept 36-track cartridges or 3490 cartridges.
- If the cartridge was used previously for other data, it must be degaussed, erased, and reformatted before using it for submittal to DRS.
- DRS accepts **American Standard Code for Information Interchange (ASCII)** and **Extended Binary Coded Decimal Interchange Code (EBCDIC)**. DRS prefers magnetic cartridge recorded in EBCDIC.
- DRS requires each cartridge to be a separate file; for example, it must start with a Transmitter T Record and end with an End of Transmission F Record. (See *Section VI*, for proper record sequence.)
- The default density for 3480 cartridges is 38,000 characters per inch (CPI).
- The block size must be a multiple of the record length (750). For example, a block size of 32,250 contains 43 records per block.  $\text{Record length (750) x Number of records per block (43) = Block size (32,250)}$ .

### Internal Labels

DRS accepts labeled magnetic cartridge files according to the following guidelines. Labels must not contain security encoded bytes. If your system cannot produce the following labels, send a no-label cartridge file (for example, a cartridge file with data records only).

1. DRS accepts cartridges with IBM OS/VS STANDARD header and trailer labels or no internal label cartridges.
  - If producing a standard label cartridge, the internal file name is CTTAX followed by two-digit calendar year (for example, CTTAX03).
2. Transmitters that cannot produce IBM OS/VS STANDARD internal labels or no-label cartridges may use other labels, as described below.
  - Each segment (record) of a set of labels (for example, VOL1+HDR1+HDR2=a set of header labels) **must contain 80 characters**.
  - Header and trailer labels must be written in the same density as the data records.
  - Header labels must precede data and be separated from the data by one (1) tapemark.
  - Trailer labels must follow the data and must be separated from the data by one (1) tapemark.
  - Two (2) tapemarks must follow the trailer labels.

A tapemark is a one-character physical record. Used on magnetic tapes and cartridges, it separates data from internal labels and one data file from another data file. It also indicates end-of-reel.

The hexadecimal value for a tapemark is 13. The decimal value for a tapemark is 19. The octal value for a tapemark is 23.

Never begin a magnetic cartridge with a tapemark; doing so terminates processing.

Separate data from internal labels with **one** (1) tapemark.

Indicate end-of-cartridge with **two** (2) tapemarks as follows:

- a. If using trailer labels, write end-of-cartridge tapemarks directly after the trailer labels.
- b. If using no-label tape, write end-of-cartridge tapemarks directly after the last block of data.



## Diskette Specifications

DRS only accepts 1098, 1099-R, 1099-S, 1099-MISC, and W-2G information recorded on 3 1/2" MS-DOS compatible diskettes. Data must be recorded in ASCII or EBCDIC character sets for MS-DOS 3 1/2" diskettes. See *Section VI* for examples of proper record order.

DRS does **not** accept 5 1/4" or 8" diskettes or CD roms.

All diskettes should be virus scanned before submission to DRS. If DRS detects a virus, the diskette(s) will be returned unprocessed.

DRS will **not** accept backup, compressed, zip, or Excel files.

If a diskette was used previously for other data, reformat it before using it for a submittal. Do not make it a bootable disk.

Data **must** be in **UPPERCASE LETTERS**.

Each file must contain 1098, 1099-R, 1099-S, 1099-MISC, and W-2G information for a single calendar year only. A diskette containing data for more than one file name will be rejected. A file containing data for multiple calendar years will be rejected.

## Multiple Volume Diskette Files

A multiple volume diskette file is a file for which the number of data records exceeds the capacity of a single diskette, so the data must be continued onto one or more subsequent diskettes. Only Volume 1 of a multiple volume diskette file should begin with a Transmission T Record. Each volume after Volume 1 should begin with the record which properly follows the last record on the preceding volume. For example, if Volume 1 ends with a Payer A Record, Volume 2 should begin with a Payee B Record. Only the last volume should end with an End of Transmission F Record. No other volume should contain an End of Transmission F Record.

## External Labels

The external diskette labels for a multiple volume file **must** indicate the proper sequence for processing. For example, Volume 1 of a two volume file would be labeled **Vol. 1 of 2**; Volume 2 would be labeled **Vol. 2 of 2**. DRS will reject and return multiple volume files not indicating the proper volume sequence on the external label.

Affix an external label to each diskette. See **Appendix A, Instructions for Preparing an External Magnetic Media Label**.

## Requirements for MS-DOS 3 1/2" Diskettes

1. Operating System: DRS requires all 3 1/2" diskettes to be created using an MS-DOS double density or high density operating system format.

DRS will reject and return any diskettes that are not MS-DOS compatible. If you do not have an MS-DOS operating system, you may still be able to create an MS-DOS compatible file.

Some operating systems (for example, UNIX, XENIX, and APPLE) may have a DOS shell that can be used to create this file. For UNIX/XENIX based systems use DOSCP command to create an MS-DOS compatible file. Check your operating system manual.

2. A diskette must not contain more than one file. Transmitters of 1098, 1099-R, 1099-S, 1099-MISC, or W-2G information for multiple payers can avoid creating a separate file and a separate diskette for each return. Review *Section VI*, Example 3, to see how multiple employers can be combined into one file.
3. Data can be recorded on MS-DOS 3 1/2" diskettes using ASCII or EBCDIC character sets. DRS prefers ASCII.
4. Files sent on MS-DOS 3 1/2" double-sided diskettes must be formatted to the following densities:  
  
3 1/2" high density 2.0 or 1.44 megabytes; or 3 1/2" double density 720 kilobytes.

**Do not compress or zip the data.**

5. DRS recommends creating files with record delimiters. The following requirements apply when using record delimiters.
  - a) Each record in the file must be followed by a record delimiter except the End of Transmission F Record (see 5c below).
  - b) The record delimiter must consist of two characters and those two characters must be carriage return and line feed (CR/LF).
  - c) There must be no CR/LF after the F Record. For multi-volume diskette files, there must be no CR/LF after the last record on each diskette.
  - d) Do not place a record delimiter before the first record of the file.
  - e) Do not place more than one record delimiter, for example, more than one carriage-return/line feed combination, following a record.
  - f) Do not place record delimiters after a field within a record.
6. **File Name** for diskette labels is CTTAX followed by the two-digit calendar year (for example, CTTAX03.TXT). TXT suffix is recommended.

DRS will reject and return files formatted at a density other than specified above.

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## V. Programmer's Checklist

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### General Information

- ☐ You must follow the Connecticut specifications for record layouts.
- ☐ If there is an error in your magnetic media or 1098, 1099, or W-2G information, correct the file and replace the entire file. Complete **Form CT-4804, Transmittal of Informational Returns Reported Magnetically**, and check the box indicating it is a replacement file.
- ☐ Do not compress data. DRS will **not** accept backup, compressed, zip, or Excel data files.

### Cartridge Media

- ☐ The file **must not** be password protected or contain any security bytes in the header labels.
- ☐ Create a cartridge file using the cartridge specifications in *Section IV* of this publication.

### Diskette Media

- ☐ Create a diskette file using diskette specifications in *Section IV* of this publication.
- ☐ ASCII or EBCDIC character set on 3 1/2" diskette is acceptable.
- ☐ If more than one diskette is needed for one file, number the diskettes in the order in which they must be run (Vol. 1 of \_\_; Vol. 2 of \_\_; and so on) on the external labels. Make sure the first record on each succeeding diskette logically follows the last record of the prior diskette.
- ☐ Include only one file name per diskette.

### Payment (Calendar) Year

- ☐ Remember to change the Payment Year in positions 2-5 of the Transmitter T Record, Payer A Record and Payee B Record each year the program is run. (Payment Year = the calendar year).
- ☐ The payment year must be in a **YYYY** format.
- ☐ Include only one calendar year per cartridge or diskette file.

### Proper Order of Records for Files With More Than One Payer

- ☐ If a file contains informational returns for more than one payer, there must be no Transmitter T Record(s) or End of Transmission F Record(s) or tape marks between payers. (See *Section VI*, Example 3.)

### Money Amounts

- ☐ Do not include negative money amounts in money fields under any circumstances.
- ☐ Zero fill money fields not applicable to your company.
- ☐ Report money amounts in dollars and cents without a decimal or dollar sign.
- ☐ Money amounts must be in the exact field positions prescribed in the instructions, right justified, and zero filled.
- ☐ Do not sign money fields.

## VI. Examples of Proper Record Sequence for Magnetic Media 1098,1099s, and W-2G Information Returns

Example 1	Example 2	Example 3
<p>Payer Filing Own 1099 with 42 Returns</p> <p>T... TRANSMITTER  A .. PAYER  B  } . 42 PAYEE RECORDS  B  C .. END OF PAYER  F... END OF TRANSMISSION</p>	<p>Transmitter Filing 1099 for One Payer with 42 Returns</p> <p>T... TRANSMITTER  A .. PAYER  B  } . 42 PAYEE RECORDS  B  C .. END OF PAYER  F... END OF TRANSMISSION</p>	<p>Transmitter Filing 1099 for Three Payers with 42, 106, and 89 Returns Respectively</p> <p>T... TRANSMITTER  A .. PAYER 1  B  } . 42 PAYEE RECORDS  B  C .. END OF PAYER 1  A .. PAYER 2  B  } . 106 PAYEE RECORDS  B  C .. END OF PAYER 2  A .. PAYER 3  B  } . 89 PAYEE RECORDS  B  C .. END OF PAYER 3  F... END OF TRANSMISSION</p>

## VII. Magnetic Media Record Specifications

### Transmitter T Record - General Field Descriptions

- The Transmitter T Record identifies the entity transmitting the magnetic media file and contains information supplied on **Form CT-4804, Transmittal of Informational Returns Reported Magnetically**.
- The Transmitter T Record is the first record on each file and is followed by a Payer A Record. A file will be returned to the transmitter for replacement if the T Record is not present. For transmitters with multiple diskettes, refer to Diskette Specifications in *Section IV*.
- The Transmitter T Record requires the total number of Payees (B Records) being reported. No money or payment amounts are reported in the Transmitter T Record.
- For all fields marked **Required**, the transmitter must provide the information described under Description and Remarks. For those fields **not** marked **Required**, the transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.
- The Transmitter T Record must be followed by the Payer A Record, which must be followed with Payee B Records; however, the initial record on each file must be a Transmitter T Record.
- All records must be a fixed length of **750 positions**.

### Record Name: Transmitter T Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter <b>T</b> .
2-5	Payment Year	4	<b>Required.</b> Enter <b>2003</b> .
6	Prior Year Data Indicator	1	DRS does not accept prior year data. <b>Enter a blank.</b>
7-15	Transmitter's Identification TIN	9	<b>Required.</b> Enter the transmitter's nine-digit Tax Identification Number (TIN). May be an FEIN or SSN. Do not enter blanks, hyphens, or alpha characters.
16-20	Transmitter Control Code	5	N/A. <b>Enter blanks.</b>
21-22	Replacement Alpha Character	2	N/A. <b>Enter blanks.</b>
23-27	Blank	5	<b>Enter blanks.</b>
28	Test File Indicator	1	DRS does not accept test files. <b>Enter a blank.</b>
29	Foreign Entity Indicator	1	N/A. <b>Enter a blank.</b>

Field Position	Field Title	Length	Description and Remarks
30-69	Transmitter Name	40	<b>Required.</b> Enter the name of the transmitter in the manner in which it is used in normal business. Left justify information and fill unused positions with blanks.
70-109	Transmitter Name (Continuation)	40	Enter any additional information that may be part of the name. Left justify information and fill unused positions with blanks.
<b>Note:</b> All <b>Required</b> information in Field Positions 110 through 280 <b>must</b> contain the name and address information where media is to be returned if DRS is unable to process it. Any correspondence relating to problem media files will also be sent to this address.			
110-149	Company Name	40	<b>Required.</b> Enter the name of the company to be associated with the address where correspondence should be sent or media should be returned due to processing problems.
150-189	Company Name (Continuation)	40	Enter any additional information that may be part of the name of the company where correspondence should be sent or media should be returned due to processing problems.
190-229	Company Mailing Address	40	<b>Required.</b> Enter the mailing address where correspondence should be sent or media should be returned in the event DRS is unable to process.
230-269	Company City	40	<b>Required.</b> Enter the city, town, or post office where correspondence should be sent or media should be returned in the event DRS is unable to process.
270-271	Company State	2	<b>Required.</b> Enter the valid U.S. Postal Service state abbreviation for the state.
272-280	Company ZIP Code	9	<b>Required.</b> Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify information and fill unused positions with blanks.
281-295	Blank	15	<b>Enter blanks.</b>
296-303	Total Number of Payees	8	<b>Required.</b> Enter the total number of Payee B Records reported in the file. Right justify information and fill unused positions with zeros.
304-343	Contact Name	40	<b>Required.</b> Enter name of the person to be contacted if DRS encounters problems with the file.
344-358	Contact's Phone Number & Extension	15	<b>Required.</b> Enter telephone number of the person to contact regarding magnetic files. Omit hyphens. If no extension is available, left justify information and fill unused positions with blanks. For example, phone number of 860-297-1234 with extension of 1099 is 86029712341099.
359-393	Contact Email Address	35	<b>Required if available.</b> Enter the e-mail address of the person to contact regarding electronic or magnetic files. Left justify information. If no e-mail address is available, enter blanks.

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
394-395	Magnetic File Indicator	2	<b>Required for magnetic cartridge filers only.</b> Enter the letters LS (in uppercase only). Use of this field by filers using other types of media is acceptable but is not required.
396-410	Electronic File Name for Replacement File	15	<b>Not required.</b>
411-416	Transmitter's Media	6	<b>Not required.</b>
417-499	Blank	83	<b>Enter blanks.</b>
500-507	Record Sequence Number	8	<b>Not required.</b>
508-517	Blank	10	<b>Enter blanks.</b>
518	Vendor Indicator	1	<b>Not required.</b>
519-558	Vendor Name	40	<b>Not required.</b>
559-598	Vendor Mailing Address	40	<b>Not required.</b>
599-638	Vendor City	40	<b>Not required.</b>
639-640	Vendor State	2	<b>Not required.</b>
641-649	Vendor ZIP Code	9	<b>Not required.</b>
650-689	Vendor Contact Name	40	<b>Not required.</b>
690-704	Vendor Contact Phone No. and Ext.	15	<b>Not required.</b>
705-739	Vendor Contact Email Address	35	<b>Not required.</b>
740-748	Blank	9	<b>Enter blanks.</b>
749-750	Blank	2	<b>Enter blanks.</b>

## Payer A Record - General Field Descriptions

- The Payer A Record identifies the institution or person making payments. The Payer A Record also provides parameters for the succeeding Payee B Records. DRS computer programs rely on the absolute relationship between the parameters and the data fields in the A Record and the data fields in the B Records to which they apply.
- The number of A Records depends on the number of payers and the different types of returns being reported. The payment amounts for one payer and for one type of return should be consolidated under one A record if submitted on the same file.
- Do not submit separate A Records for each payment amount being reported. For example, if a payer is filing Form 1099-MISC to report Amount Codes 1, 2, and 3, all three amounts should be reported under one A Record, not three separate A Records. For Payee B Records that do not contain payment amounts for all three amount codes, enter zeros for those that have no payment to be reported.
- The second record on the file must be an A Record. A transmitter may include B Records for more than one payer on a cartridge or diskette. However, **each group** of B Records must be preceded by an A Record and followed by an End of Payer C Record. A single cartridge or diskette may contain different types of returns, but the types of returns **must not** be intermingled. A separate A Record is required for each payer and each type of return being reported.
- An A Record may be blocked with B Records; however, the initial record on the file must be a T Record followed by an A Record. DRS will accept an A Record after a C Record.
- Do not begin any record at the end of a block or diskette and continue the same record into the next block or diskette.
- For all fields marked **Required**, the transmitter must provide the information described under Description and Remarks. For those fields not marked **Required**, a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.
- All records must be a fixed length of **750 positions**.

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### Record Name: Payer A Record

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Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter <b>A</b> .
2-5	Payment Year	4	<b>Required.</b> Enter <b>2003</b> .
6-11	Blank	6	<b>Enter blanks.</b>
12-20	Payer's TIN	9	<b>Required.</b> Must be the valid nine-digit TIN number assigned to the payer. <b>Do not enter blanks, hyphens, or alpha characters.</b> All zeros, ones, twos, etc., will have the effect of an incorrect TIN.
21-24	Payer Name Control	4	Same as IRS. (See IRS Publication 1220, Rev 7-2002.)
25	Last Filing Indicator	1	Payers should enter a <b>1</b> if this indicator is the last year they will file; otherwise, <b>enter a blank</b> . Payers should use this indicator if due to a merger, bankruptcy, etc., they will not be filing information returns under this payer name and TIN in the future (either magnetically or on paper).

Field Position	Field Title	Length	Description and Remarks												
26	Combined Federal/State Filer	1	If you are participating in the federal/state combined filing, enter a <b>1</b> . Otherwise enter a blank.												
27	Type of Return	1	<b>Required.</b> Enter the appropriate code from the table below: <table><tr><th>Type of Return</th><th>Code</th></tr><tr><td>1098</td><td>3</td></tr><tr><td>1099-MISC</td><td>A</td></tr><tr><td>1099-R</td><td>9</td></tr><tr><td>1099-S</td><td>S</td></tr><tr><td>W-2G</td><td>W</td></tr></table>	Type of Return	Code	1098	3	1099-MISC	A	1099-R	9	1099-S	S	W-2G	W
Type of Return	Code														
1098	3														
1099-MISC	A														
1099-R	9														
1099-S	S														
W-2G	W														

28-41	Amount Codes	14	<b>Required.</b> Enter the appropriate amount code for the type of return being reported. Generally, for each amount code entered in the field, a corresponding payment amount <b>must</b> appear in the Payee B Record.
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Amount Codes  
**Form 1098**  
Mortgage Interest Statement

For Reporting Payments on Form 1098:

Amount Code	Amount Type
1	Mortgage interest received from payers/borrowers
2	Points paid on purchase of principal residence
3	Refund (or credit) of overpaid interest
4	Property taxes paid (see <b>Note 1</b> )

**Note 1:** Code 4 is used to report real estate property taxes paid to a Connecticut municipality.

Amount Codes  
**Form 1099-MISC**  
Miscellaneous Income

For Reporting Payments on Form 1099-MISC:

Amount Code	Amount Type
1	Rent (see <b>Note 1</b> below)
2	Royalties (see <b>Note 2</b> below)
3	Prizes, awards, etc.
4	Federal income tax withheld (backup withholding)
5	Fishing boat proceeds
6	Medical and health care payments
7	Nonemployee compensation
8	Substitute payments in lieu of dividends or interest
A	Crop Insurance Proceeds
B	Excess golden parachute payments
C	Gross proceeds paid to an attorney in connection with legal services

**Note 1:** When using the Direct Sales Indicator (in position 547 of Payee B Record), use Type of Return Code A for 1099-MISC in position 27, and Amount Code 1 in position 28 of the Payer A Record. All payment amount fields in the Payee B Record will contain zeros.

**Note 2:** Do not report timber royalties under a “pay-as-cut” contract; these should be reported on Form 1099-S.



Field Position	Field Title	Length	Description and Remarks
	Amount Codes <b>Form 1099-R</b> Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Contracts, etc.		For Reporting Payments on Form 1099-R:  <b>Amount</b> <b>Code</b> <b>Amount Type</b> 1      Gross distribution 2      Taxable amount (See <b>Note 1</b> below) 3      Capital gain (included in Amount Code 2) 4      Federal income tax withheld (See <b>Note 2</b> below) 5      Employee contributions or insurance premiums 6      Net unrealized appreciation in employer's securities 8      Other 9      Total employee contributions A      Traditional IRA/SEP/SIMPLE distribution or Roth Conversion (See <b>Note 3</b> below)

**Note 1:** If the taxable amount cannot be determined, enter a **1** in position 547 of the B Record. Payment Amount 2 must contain zeroes.

**Note 2:** See IRS 2002, *Instructions for Forms 1099, 1098, 5498, and W-2G*, for information concerning federal income tax withheld for Form 1099-R.

**Note 3:** For Form 1099-R, report the Roth conversion or total amount distributed from an IRA, SEP, or SIMPLE in Payment Amount Field A (IRA/SEP/SIMPLE Distribution or Roth conversion) of the Payee "B" Record, and generally, the same amount in Payment Amount Field 1 (Gross Distribution). The IRA/SEP/SIMPLE indicator should be set in Field Position 548 of the Payee B Record. Refer to IRS 2003, *Instructions for Forms 1099, 1098, 5498, and W-2G*, for exceptions.

Amount Codes <b>Form 1099-S</b> Proceeds From Real Estate Transactions	For Reporting payments on Form 1099-S:  <b>Amount</b> <b>Code</b> <b>Amount Type</b> 2      Gross proceeds (See <b>Note 1</b> below.) 5      Buyer's part of real estate tax
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**Note 1:** Include payments of timber royalties made under a "pay-as-cut" contract, reportable under IRC Section 6050N. If timber royalties are being reported, enter **TIMBER** in the description field of the B Record.

**Note 2:** For Form 1099-S, the A Record will reflect the person responsible for reporting the transaction (the filer of the Form 1099-S) and the B Record will reflect the seller or transferor.

Amount Codes <b>Form W-2G</b> Certain Gambling Winnings	For Reporting Payments on Form W-2G:  <b>Amount</b> <b>Code</b> <b>Amount Type</b> 1      Gross winnings 2      Federal income tax withheld 7      Winnings from identical wagers
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Field Position	Field Title	Length	Description and Remarks						
42-47	Blank	6	<b>Enter Blanks.</b>						
48	Original File Indicator	1	<b>Required for original files only.</b> Enter <b>1</b> if the information is original data. Otherwise, <b>enter a blank.</b>						
49	Replacement File Indicator	1	<b>Required for replacement files only.</b> Enter <b>1</b> if the purpose of this file is to replace a file DRS returned to the transmitter due to errors encountered in processing. This is a file that has not been successfully processed by DRS. Otherwise, <b>enter a blank.</b>						
50	Correction File Indicator	1	N/A. <b>Enter a blank.</b> DRS does not accept partial corrections. If there is any error in your informational returns, correct the error and replace the entire file.						
51	Blank	1	<b>Enter a blank.</b>						
52	Foreign Entity Indicator	1	N/A. <b>Enter a blank.</b>						
53-92	First Payer Name Line	40	<b>Required.</b> Enter the name of the payer whose TIN appears in positions 12-20 of the A Record. Any extraneous information must be deleted. Left justify information and fill unused positions with blanks. (Filers should not enter a transfer agent's name in this field. Any transfer agent's name should appear in the Second Payer Name Field.)						
93-132	Second Payer Name Line	40	If the Transfer Agent Indicator (position 133) contains a <b>1</b> , this field must contain the name of the transfer (or paying) agent. If the indicator contains a <b>0 (zero)</b> , this field may contain either a continuation of the First Payer Name Line or blanks. Left justify information and fill unused positions with blanks.						
133	Transfer Agent Indicator	1	<b>Required.</b> Identifies the entity in the Second Payer Name Line Field. <table><tr><th>Code</th><th>Meaning</th></tr><tr><td>1</td><td>The entity in the Second Payer Name Line field is the transfer (or paying) agent.</td></tr><tr><td>0 (zero)</td><td>The entity shown is <b>not</b> the transfer (or paying) agent (for example, the Second Payer Name Line field contains either a continuation of the First Payer Name Line fields or blanks).</td></tr></table>	Code	Meaning	1	The entity in the Second Payer Name Line field is the transfer (or paying) agent.	0 (zero)	The entity shown is <b>not</b> the transfer (or paying) agent (for example, the Second Payer Name Line field contains either a continuation of the First Payer Name Line fields or blanks).
Code	Meaning								
1	The entity in the Second Payer Name Line field is the transfer (or paying) agent.								
0 (zero)	The entity shown is <b>not</b> the transfer (or paying) agent (for example, the Second Payer Name Line field contains either a continuation of the First Payer Name Line fields or blanks).								
134-173	Payer Shipping Address	40	<b>Required.</b> If the Transfer Agent Indicator in position 133 is a <b>1</b> , enter the shipping address of the transfer (or paying) agent. Otherwise, enter the <b>actual</b> shipping address of the payer. The street address should include number, street, apartment, or suite number (or PO Box if mail is not delivered to street address). Left justify information and fill unused positions with blanks.						

Field Position	Field Title	Length	Description and Remarks
174-213	Payer City	40	<b>Required.</b> If the Transfer Agent Indicator in position 133 is a <b>1</b> , enter the city, town, or post office of the transfer agent. Otherwise, enter the city, town, or post office of the payer. Left justify information, and fill unused positions with blanks. Do not enter state and ZIP Code information in this field.
214-215	Payer State	2	<b>Required.</b> Enter the valid U.S. Postal Service state abbreviation for the states.
216-224	Payer ZIP Code	9	<b>Required.</b> Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify information and fill the unused positions with blanks.
225-239	Payer Phone Number & Extension	15	Enter the payer's phone number and extension. Omit hyphens. If no extension is available, left justify information and fill unused positions with blanks. For example, phone number of 860-297-1234 with extension of 1099 is 86029712341099.
240-499	Blank	260	<b>Enter blanks.</b>
500-507	Record Sequence Number	8	<b>Not required.</b>
508-748	Blank	241	<b>Enter blanks.</b>
749-750	Blank	2	<b>Enter blanks.</b>

## Payee B Record - General Field Descriptions

The Payee B Record contains the payment information from the informational returns. When filing informational returns, the format for the B Records remains constant and is a fixed length of 750 positions. The record layout for field positions 1 through 543 is the same for all types of returns. Field positions 544 through 750 vary for each type of return to accommodate special fields for individual forms. In the A Record, the amount codes that appear in the field positions 28 through 39 should be left justified and filled with blanks. In the B Record, the filer **must** allow for all twelve Payment Amount Fields. For those fields not used, enter **0s** (zeros). For example, a payer reporting Form 1099-MISC should enter **A** in field position 27 of the A Record, Type of Return. If reporting payments for Amount Codes 1, 2, 4, 7, and A, the payer would report field positions 28 through 39 of the A Record as **1247Abbbb**. (In this example, **b** denotes blanks. Do not enter the letter **b**.)

**Positions 55 through 66 for Payment Amount 1** represent rents.

**Positions 67-78 for Payment Amount 2** represent royalties.

**Positions 79-90 for Payment Amount 3**, enter **0s** (zeros).

**Positions 91-102 for Payment Amount 4** represent Federal income tax withheld for Forms 1099-MISC and W-2G. For Form 1098, this field is used to report property taxes paid and should be formatted as the other payment amount fields.

**Positions 103-126 for Payment Amount 5 and 6**, enter **0s** (zeros).

**Positions 127-138 for Payment Amount 7** represent nonemployee compensation.

**Positions 139-162 for Payment Amount 8 and 9**, enter **0s** (zeros).

**Positions 163-174 for Payment Amount A** represent crop insurance proceeds.

**Positions 175-186 for Payment Amount B**, enter **0s** (zeros).

**Positions 187-198 for Payment Amount C** represent gross proceeds paid to an attorney in connection with legal services.

**Positions 199-210 for Payment Amount D**, enter **0s** (zeros).

**Positions 211-222 for Payment Amount E**, enter **0s** (zeros).

- For all fields marked **Required**, the transmitter must provide the information described under Description and Remarks. For those fields not marked **Required**, a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.
- Do not use decimal points (.) to indicate dollars and cents. Ten dollars (\$10) must appear as 000000001000 in the payment amount field.
- When reporting Form 1099-S, the A Record reflects the person responsible for reporting the transaction (the filer of Form 1099-S) and the B Record reflects the seller or transferor.
- **All records must be a fixed length of 750 positions.**

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## Record Name: Payee B Record

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Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter <b>B</b> .
2-5	Payment Year	4	<b>Required.</b> Enter <b>2003</b> .
6	Corrected Return Indicator	1	N/A. <b>Enter a blank.</b> DRS does not accept partial corrections. If there is any error in the information returns, correct the error and replace the entire file.
7-10	Name Control	4	Same as IRS. (See IRS Publication 1220, Rev. 7-2002, Pages 47 - 48.)
11	Type of TIN	1	This field is used to identify the Taxpayer Identification Number (TIN) in positions 12-20 as either a Federal Employer Identification Number (FEIN), a Social Security Number (SSN), an Individual Taxpayer Identification Number (ITIN) or an Adoption Taxpayer Identification Number (ATIN). Enter the appropriate code from the following table:

Code	Type of TIN	Type of account
1	FEIN	A business, organization, sole proprietor, or other entity
2	SSN	An individual, including a sole proprietor
	or	
2	ITIN	An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN
	or	
2	ATIN	An adopted individual prior to the assignment of an SSN
Blank	N/A	If the type of TIN is not determinable, enter a blank.

Field Position	Field Title	Length	Description and Remarks
12-20	Payee's Taxpayer Identification Number (TIN)	9	<b>Required.</b> Enter the nine-digit Taxpayer Identification Number of the payee (SSN, ITIN, ATIN, or FEIN). If an identification number is not available or has been applied for but not received, enter blanks. <b>Do not enter hyphens or (TIN) alpha characters.</b> All zeros, ones, twos, etc., will have the effect of an incorrect TIN.
21-40	Payer's Account Number For Payee	20	Enter any number assigned by the payer to the payee (such as a checking or savings account number). Filers are encouraged to use this field. <b>This number helps to distinguish individual payee records and should be unique for each document. Do not use the payee's TIN since this will not make each record unique.</b> This information is very useful when corrections are filed. This number will be provided with the backup withholding notification and may be helpful in identifying the branch or subsidiary reporting the transaction. Do not define data in this field in packed decimal format. If fewer than twenty characters are used, filers may either left or right justify, filling the remaining positions with blanks.
41-44	Payer's Office Code	4	Enter office code of payer; otherwise, <b>enter blanks.</b> For payers with multiple locations, this field may be used to identify the location of the office submitting the informational return.
45-54	Blank	10	<b>Enter blanks.</b>
	Payment Amount Fields (Must be numeric)		<b>Required. Allow for all payment amounts. For those not used, enter zeros.</b> For example: If position 27, Type of Return, of the A Record, is <b>A</b> (for 1099-MISC) and positions 28-39, Amount Codes, are <b>1247Abbbb</b> . This indicates the payer is reporting any or all five payment amounts in all of the following B Records. (In this example, <b>b</b> denotes blanks in the designated positions. Do not enter the letter <b>b</b> .) Payment Amount 1 represents rents; Payment Amount 2 represents royalties; Payment Amount 3 will be all <b>0s</b> (zeros); Payment Amount 4 represents federal income tax withheld on Forms 1099-MISC and W-2G. For Form 1098, this field is used to report property taxes paid and should be formatted as the other payment amount fields; Payment Amounts 5 and 6 should be all <b>0s</b> (zeros); Payment Amount 7 represents nonemployee compensation; Payment Amounts 8 and 9 should be all <b>0s</b> (zeros); Payment Amount A represents crop insurance proceeds; and Payment Amounts B should be all <b>0s</b> (zeros). Payment C Amount represents gross proceeds paid to an attorney in connection with legal services. Each payment field must contain 12 numeric characters. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Do not enter dollar signs, commas, decimal points, or negative amounts. Payment amounts must be right justified and unused positions must be zero-filled. <b>Income tax withheld cannot be reported as a negative amount on any form.</b>

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
55-66	Payment Amount 1*	12	The amount reported in this field represents payments for Amount Code 1 in the A Record.
67-78	Payment Amount 2*	12	The amount reported in this field represents payments for Amount Code 2 in the A Record.
79-90	Payment Amount 3*	12	The amount reported in this field represents payments for Amount Code 3 in the A Record.
91-102	Payment Amount 4*	12	The amount reported in this field represents payments for Amount Code 4 in the A Record.
103-114	Payment Amount 5*	12	The amount reported in this field represents payments for Amount Code 5 in the A Record.
115-126	Payment Amount 6*	12	The amount reported in this field represents payments for Amount Code 6 in the A Record.
127-138	Payment Amount 7*	12	The amount reported in this field represents payments for Amount Code 7 in the A Record.
139-150	Payment Amount 8*	12	The amount reported in this field represents payments for Amount Code 8 in the A Record.
151-162	Payment Amount 9*	12	The amount reported in this field represents payments for Amount Code 9 in the A Record.
163-174	Payment Amount A*	12	The amount reported in this field represents payments for Amount Code A in the A Record.
175-186	Payment Amount B*	12	The amount reported in this field represents payments for Amount Code B in the A Record.
187-198	Payment Amount C*	12	The amount reported in this field represents payments for Amount Code C in the A Record.
199-210	Payment Amount D*	12	The amount reported in this field represents payments for Amount Code D in the A Record.
211-222	Payment Amount E*	12	The amount reported in this field represents payments for Amount Code E in the A Record.

\* If there are discrepancies between the payment amount fields and the boxes on the paper forms, the instructions in this booklet govern.

223-246	Reserved	24	<b>Enter blanks.</b>
247	Foreign Country Indicator	1	<b>If the address of the payee is a foreign country</b> , enter a <b>1</b> in this field; otherwise, <b>enter a blank</b> . When filers use this indicator, they may use a free format for the payee city, state, and ZIP Code. Address information must not appear in the First or Second Payee Name Line.

Field Position	Field Title	Length	Description and Remarks
248-287	First Payee Name Line (see <b>Note</b> )	40	<b>Required.</b> Enter the name of the payee (preferably surname first) whose Taxpayer Identification Number (TIN) was provided in positions 12-20 of the B Record. Left justify and fill unused positions with blanks. If more space is required for the name, utilize the Second Payee Name Line field. If there are multiple payees, only the name of the payee whose TIN has been provided should be entered in this field. The names of the other payees may be entered in the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual's name <b>must</b> always be present, preferably on the First Payee Name Line. The use of the business name is optional in the Second Payee Name Line field.

**Note:** For Form 1099-S, the A Record reflects the person responsible for reporting the transaction (the filer of Form 1099-S) and the B Record reflects the seller or transferor. End First Payee Name Line with a full word. Do not split words.

288-327	Second Payee Name Line	40	If there are multiple payees (for example, partners, joint owners, or spouses), use this field for those names not associated with the TIN provided in positions 12-20 of the B Record or if not enough space was provided in the First Payee Name Line, continue the name in this field (see <b>Note</b> ). <b>Do not enter address information.</b> It is important that filers provide as much payee information to DRS as possible to identify the payee associated with the TIN. Left justify and fill unused positions with blanks. <b>Fill with blanks if no entries are present for this field.</b>
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**Note:** End First Payee Name Line with a full word. Do not split words. Begin Second Payee Name Line with the next sequential word.

328-367	Blank	40	<b>Enter blanks.</b>
368-407	Payee Mailing Address	40	<b>Required.</b> Enter mailing address of payee. Street address should include number, street, apartment, or suite number (or PO Box if mail is not delivered to street address). Left justify information and fill unused positions with blanks. This field <b>must not</b> contain any data other than the payee's mailing address.

**For U.S. addresses,** the payee city, state, and ZIP Code must be reported as 40, 2, and 9 position fields, respectively. Filers must adhere to the correct format for the payee city, state, and ZIP Code.

**For foreign addresses,** filers may use the payee city, state, and ZIP Code as a continuous 51 position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Country Indicator 247 must contain a **1**.

408-447	Blank	40	<b>Enter blanks.</b>
448-487	Payee City	40	<b>Required.</b> Enter the city, town, or post office. Left justify information and fill the unused positions with blanks. Enter APO or FPO, if applicable. Do not enter state and ZIP Code information in this field.

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
488-489	Payee State	2	<b>Required.</b> Enter the valid U.S. Postal Service state abbreviation.
490-498	Payee ZIP Code	9	<b>Required.</b> Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify information and fill the unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a <b>1</b> in the Foreign Country Indicator located in position 247 of the B Record.
499	Blank	1	<b>Enter a blank.</b>
500-507	Record Sequence No	8	<b>Not required.</b>
508-543	Blank	36	<b>Enter blanks.</b>

**The following sections define the field positions for the different types of returns in the Payee B Record (positions 544-750):**

- (1) Form 1098 - Mortgage Interest Statement
- (2) Form 1099-MISC - Miscellaneous Income
- (3) Form 1099-R - Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance, Contracts, etc.
- (4) Form 1099-S - Proceeds From Real Estate Transactions
- (5) Form W-2G - Certain Gambling Winnings

### **(1) Payee B Record – Record Layout Positions 544-750 for Form 1098**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
544-662	Blank	119	<b>Enter blanks.</b>
663-722	Special Data Entries	60	Used to report the city and state location of the property. Use the U.S. Postal Service state abbreviation. Example: Hartford CT
723-748	Blank	26	<b>Enter blanks.</b>
749-750	Blank	2	<b>Enter blanks.</b>



## (2) Payee B Record – Record Layout Positions 544-750 for Form 1099-MISC

Field Position	Field Title	Length	Description and Remarks
544	Second TIN Notice (Optional)	1	Enter <b>2</b> to indicate notification by DRS twice within three calendar years that the payee provided an incorrect name or TIN combination; otherwise, <b>enter a blank</b> .
545-546	Blank	2	<b>Enter blanks.</b>
547	Direct Sales Indicator (see <b>Note</b> )	1	Enter a <b>1</b> to indicate sales of \$5,000 or more of consumer products to a person on a buy/sell, deposit/commission, or any other commission basis for resale anywhere other than in a permanent retail establishment. Otherwise, <b>enter a blank</b> .
<b>Note:</b> If reporting a direct sales indicator only, use Type of Return A in field position 27, and Amount Code 1 in field position 28 of the Payer A Record. All payment amount fields in the Payee B Record should contain zeros.			
548-662	Blank	115	<b>Enter blanks.</b>
663-722	Special Data Entries	60	N/A. <b>Enter blanks.</b>
723-734	State Income Tax Withheld	12	<b>Required.</b> Enter the state income tax withheld for 1099-MISC only. The payment amount must be right justified and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	N/A. <b>Enter blanks.</b>
747-748	Combined Federal/State Code	2	If you are participating in the federal/state combined filing, the code for Connecticut is <b>08</b> . Otherwise enter blanks.
749-750	Blank	2	<b>Enter blanks.</b>

## (3) Payee B Record – Record Layout Positions 544-750 for Form 1099-R

Field Position	Field Title	Length	Description and Remarks
544	Blank	1	<b>Enter a blank.</b>
545-546	Document Specific/ Distribution Code (For a detailed explanation of the distribution codes see the 2003 IRS, <i>Instructions for Forms 1099-R and 5498</i> .)	2	<b>Required.</b> Enter the appropriate distribution code(s). More than one code may apply for Form 1099-R. If only one code is required, it must be entered in position 545 and position 546 must be blank. Enter at least one distribution code. A blank in position 545 is not acceptable. Enter the applicable code from the table that follows. Position 545 must contain a numeric code in all cases except when using A, D, E, F, G, J, L, N, P, Q, R, S, or T. Distribution Code A, when applicable, must be entered in position 546 with the applicable code in position 545.  When using code P for an IRA distribution under I.R.C. §408(d)(4), the filer may also enter Code 1, 2, or 4 if applicable.

Field Position	Field Title	Length	Description and Remarks																																														
			<p>Only three numeric combinations are acceptable, codes 8 and 1, codes 8 and 2, and codes 8 and 4, on one return. These three combinations can be used only if both codes apply to a distribution being reported. If more than one numeric code is applicable to different parts of a distribution, except the three combinations mentioned above, report two separate B Records.</p> <p>Distribution Codes 5, 6, 9, E, F, N, R, and S cannot be used with other codes. Distribution Code G may be used in conjunction with Distribution Code 4 only, if applicable.</p> <table><tr><th>Code</th><th>Category</th></tr><tr><td>1*</td><td>Early distribution, no known exception (in most cases, under age 59 1/2)</td></tr><tr><td>2*</td><td>Early distribution, exception applies (under age 59 1/2)</td></tr><tr><td>3*</td><td>Disability</td></tr><tr><td>4*</td><td>Death</td></tr><tr><td>5*</td><td>Prohibited transaction</td></tr><tr><td>6</td><td>Section 1035 exchange (a tax-free exchange of life insurance, annuity, or endowment contracts)</td></tr><tr><td>7*</td><td>Normal distribution</td></tr><tr><td>8*</td><td>Excess contributions plus earning/excess deferrals (and/or earnings) taxable in 2003</td></tr><tr><td>9</td><td>Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)</td></tr><tr><td>A</td><td>May be eligible for 10-year tax option</td></tr><tr><td>D*</td><td>Excess contributions plus earnings/excess deferrals taxable in 2001</td></tr><tr><td>E</td><td>Excess annual additions under Section 415/certain excess amounts under section 403(b) plans.</td></tr><tr><td>F</td><td>Charitable gift annuity</td></tr><tr><td>G</td><td>Direct rollover</td></tr><tr><td>J</td><td>Early distribution from a Roth IRA, no known exception. (This code may be used with Code 8 or P.)</td></tr><tr><td>L</td><td>Loans treated as deemed distribution under Section 72(p)</td></tr><tr><td>N</td><td>Recharacterized IRA contribution made for 2003</td></tr><tr><td>P*</td><td>Excess contributions plus earning/excess deferrals taxable in 2002</td></tr><tr><td>Q</td><td>Early distribution from a Roth IRA, known exception. (Distribution from Roth IRA's when recipient is not 59 1/2, and the 5 year holding period for qualified distributions has not been met but exception under 72(q), (t), or (v) applies.)</td></tr><tr><td>R</td><td>Recharacterized IRA contribution made for 2002</td></tr><tr><td>S*</td><td>Early distribution from a SIMPLE IRA in first 2 years, no known exception</td></tr><tr><td>T</td><td>Roth IRA distribution exception applies if participant dies or is disabled. (This code may be used with code 5, 8, or P.)</td></tr></table>	Code	Category	1*	Early distribution, no known exception (in most cases, under age 59 1/2)	2*	Early distribution, exception applies (under age 59 1/2)	3*	Disability	4*	Death	5*	Prohibited transaction	6	Section 1035 exchange (a tax-free exchange of life insurance, annuity, or endowment contracts)	7*	Normal distribution	8*	Excess contributions plus earning/excess deferrals (and/or earnings) taxable in 2003	9	Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)	A	May be eligible for 10-year tax option	D*	Excess contributions plus earnings/excess deferrals taxable in 2001	E	Excess annual additions under Section 415/certain excess amounts under section 403(b) plans.	F	Charitable gift annuity	G	Direct rollover	J	Early distribution from a Roth IRA, no known exception. (This code may be used with Code 8 or P.)	L	Loans treated as deemed distribution under Section 72(p)	N	Recharacterized IRA contribution made for 2003	P*	Excess contributions plus earning/excess deferrals taxable in 2002	Q	Early distribution from a Roth IRA, known exception. (Distribution from Roth IRA's when recipient is not 59 1/2, and the 5 year holding period for qualified distributions has not been met but exception under 72(q), (t), or (v) applies.)	R	Recharacterized IRA contribution made for 2002	S*	Early distribution from a SIMPLE IRA in first 2 years, no known exception	T	Roth IRA distribution exception applies if participant dies or is disabled. (This code may be used with code 5, 8, or P.)
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T	Roth IRA distribution exception applies if participant dies or is disabled. (This code may be used with code 5, 8, or P.)																																																

\* If reporting an IRA, SEP or SIMPLE distribution, or a Roth conversion, use the IRA/SEP/SIMPLE Indicator of **1** in position 548 of the Payee B Record.

Field Position	Field Title	Length	Description and Remarks
547	Taxable Amount Not Determined Indicator	1	Enter <b>1</b> only if the taxable amount of the payment entered for Payment Amount Field 1 (Gross distribution) of the B Record cannot be computed; otherwise, <b>enter a blank</b> . (If Taxable Amount Not Determined Indicator is used, enter <b>0s</b> (zeros) in Payment Amount Field 2 of Payee B Record.) Please make every effort to compute the taxable amount.
548	IRA/SEP/SIMPLE	1	Enter <b>1</b> if reporting for a traditional IRA, SEP, or SIMPLE distribution or Roth conversion; otherwise, <b>enter a blank</b> (see <b>Note</b> ). If the IRA/SEP/SIMPLE Indicator is used, enter the amount of the Roth conversion or distribution in Payment Amount Field A of the Payee B Record. <b>Do not use the indicator for a distribution from a Roth or Coverdell ESA, or for an IRA recharacterization.</b>
<b>Note:</b> For Form 1099-R report the Roth conversion or the total amount distributed from a traditional IRA, SEP, or SIMPLE in Payment Amount Field A (IRA/SEP/SIMPLE Distribution, or ROTH conversion), as well as Payment Amount Field 1 (Gross Distribution) of the B Record. Refer to the IRS 2003, <i>Instructions for Forms 1099-R and 5498</i> , box 2a instructions, for exceptions.			
549	Total Distribution Indicator (see <b>Note</b> )	1	Enter a <b>1</b> only if payment shown for Account Code 1 is a total distribution that closed out the account; otherwise, <b>enter a blank</b> .
<b>Note:</b> A total distribution is one or more distributions within one tax year in which the entire balance of the account is distributed. Any distribution that does not meet this definition is not a total distribution.			
550-551	Percentage of Total Distribution	2	Use this field when reporting a total distribution to more than one person, such as when a participant is deceased and a payer distributes to two or more beneficiaries. Therefore, if the percentage is 100, leave this field blank. If the percentage is a fraction, round off to the nearest whole number (for example, 10.4 percent will be 10 percent; 10.5 percent will be 11 percent). Enter the percentage received by the person whose TIN is included in position 12-20 of the B Record. This field must be right justified, and unused positions must be zero-filled. If not applicable, <b>enter blanks</b> . Filers need not enter this information for any IRA distribution or for direct rollovers.
552-662	Blank	111	<b>Enter blanks.</b>
663-722	Special Data Entries	60	N/A. <b>Enter blanks.</b>
723-734	State Income Tax Withheld	12	<b>Required.</b> Enter the state income tax withheld. This field must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	N/A. <b>Enter blanks.</b>

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
747-748	Combined Federal/State Code	2	If you are participating in the federal/state combined filing the code for Connecticut is <b>08</b> . Otherwise enter blanks.
749-750	Blank	2	<b>Enter blanks.</b>

#### **(4) Payee B Record – Record Layout Positions 544-750 for Form 1099-S**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
544-546	Blank	3	<b>Enter Blanks.</b>
547	Property or Services Indicator	1	<b>Required.</b> Enter <b>1</b> if the transferor received or will receive property (other than cash and consideration treated as cash in computing gross proceeds) or services as part of the consideration for the property transferred. Otherwise, <b>enter a blank</b> .
548-555	Date of Closing	8	<b>Required.</b> Enter the closing date in the format YYYYMMDD (for example, 20031022). <b>Do not enter hyphens or slashes.</b>
556-594	Address or Legal Description	39	<b>Required.</b> Enter the address of the property transferred (including city, state, and ZIP Code). If the address does not sufficiently identify the property, also enter a legal description, such as section, lot, and block. For timber royalties, enter <b>TIMBER</b> . If fewer than 39 positions are required, left justify information and fill unused positions with blanks.
595-662	Blank	68	<b>Enter blanks.</b>
663-722	Special Data Entries	60	N/A. <b>Enter blanks.</b>
723-734	State Income Tax Withheld	12	N/A. <b>Enter blanks.</b>
735-746	Local Income Tax Withheld	12	N/A. <b>Enter blanks.</b>
747-748	Blank	2	<b>Enter blanks.</b>
749-750	Blank	2	<b>Enter blanks.</b>

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**(5) Payee B Record – Record Layout Positions 544-750 for Form W-2G**

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Field Position	Field Title	Length	Description and Remarks																		
544-546	Blank	3	<b>Enter Blanks.</b>																		
547	Type of Wager Code	1	<b>Required.</b> Enter the applicable type of wager code from the table below:  <table><tr><th>Code</th><th>Category</th></tr><tr><td>1</td><td>Horse race track (or off-track betting of a horse track nature)</td></tr><tr><td>2</td><td>Dog race track (or off-track betting of a dog track nature)</td></tr><tr><td>3</td><td>Jai alai</td></tr><tr><td>4</td><td>State conducted lottery</td></tr><tr><td>5</td><td>Keno</td></tr><tr><td>6</td><td>Casino type bingo. <b>Do not</b> use this code for any other type of bingo winnings (for example, church or fire department.)</td></tr><tr><td>7</td><td>Slot machines</td></tr><tr><td>8</td><td>Any other type of gambling winnings (including church bingo, fire department. bingo, or unlabeled winnings)</td></tr></table>	Code	Category	1	Horse race track (or off-track betting of a horse track nature)	2	Dog race track (or off-track betting of a dog track nature)	3	Jai alai	4	State conducted lottery	5	Keno	6	Casino type bingo. <b>Do not</b> use this code for any other type of bingo winnings (for example, church or fire department.)	7	Slot machines	8	Any other type of gambling winnings (including church bingo, fire department. bingo, or unlabeled winnings)
Code	Category																				
1	Horse race track (or off-track betting of a horse track nature)																				
2	Dog race track (or off-track betting of a dog track nature)																				
3	Jai alai																				
4	State conducted lottery																				
5	Keno																				
6	Casino type bingo. <b>Do not</b> use this code for any other type of bingo winnings (for example, church or fire department.)																				
7	Slot machines																				
8	Any other type of gambling winnings (including church bingo, fire department. bingo, or unlabeled winnings)																				
548-555	Date Won	8	<b>Required.</b> Enter the date of the winning transaction in the format YYYYMMDD (for example, 20031022). <b>Do not enter hyphens or slashes.</b> This is not the date the money was paid, if paid after the date of the race (or game).																		
556-570	Transaction	15	<b>Required.</b> For state conducted lotteries, enter the ticket or other identifying number. For keno, bingo, or slot machines, enter the ticket or card number (and color, if applicable), machine serial number, or any other information that will help identify the winning transaction. For all others, <b>enter blanks.</b>																		
571-575	Race	5	If applicable, enter the race (or game) relating to the winning ticket; otherwise, <b>enter blanks.</b>																		
576-580	Cashier	5	If applicable, enter the initials of the cashier making the winning payment; otherwise, <b>enter blanks.</b>																		
581-585	Window	5	If applicable, enter the window number or location of the person paying the winning payment; otherwise, <b>enter blanks.</b>																		
586-600	First ID	15	For other than state lotteries, enter the first identification number of the person receiving the winning payment; otherwise, <b>enter blanks.</b>																		
601-615	Second ID	15	For other than state lotteries, enter the second identification number of the person receiving the winnings; otherwise, <b>enter blanks.</b>																		
616-662	Blank	47	<b>Enter blanks.</b>																		

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
663-722	Special Data Entries	60	N/A. <b>Enter blanks.</b>
723-734	State Income Tax Withheld	12	<b>Required.</b> Enter the state income tax withheld. This field must be right justified and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	N/A. <b>Enter blanks.</b>
747-748	Blank	2	<b>Enter blanks.</b>
749-750	Blank	2	<b>Enter blanks.</b>

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## End of Payer C Record - General Field Descriptions

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- The control total fields are each 18 positions in length.
- The C Record consists of the total number of the payees and the payment amount fields totals, filed by a given payer, a particular type of return, or both. The C Record must be written after the last B Record for each type of return for a given payer. For each A Record and a group of B Records on the file, there must be a corresponding C Record.
- In developing the C Record, for example, if a payer used Amount Codes 1, 3, and 6 in the A Record, the totals from the B Records would appear in Control Total 1 (positions 16-33), 3 (positions 52-69), and 6 (positions 106-123) of the C Record. In this example, positions 34-51, 70-105, and 124-231 would be zero-filled. Positions 232-748 would be blank-filled.
- All records must be a fixed length of 750 positions.

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### Record Name: End of Payer C Record

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Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter C.
2-9	Number of Payees	8	<b>Required.</b> Enter the total number of B Records covered by the preceding A Record. Right justify information and fill unused positions with zeros.
10-15	Blank	6	<b>Enter blanks.</b>

**Required.** Accumulate totals of any payment amount fields in the B Record into the appropriate control total fields of the C Record. **Control totals must be right justified and unused control total fields zero-filled.** All control total fields are 18 positions in length.

16-33	Control Total 1	18
34-51	Control Total 2	18
52-69	Control Total 3	18
70-87	Control Total 4	18
88-105	Control Total 5	18
106-123	Control Total 6	18
124-141	Control Total 7	18

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
142-159	Control Total 8	18	
160-177	Control Total 9	18	
178-195	Control Total A	18	
196-213	Control Total B	18	
214-231	Control Total C	18	
232-249	Control Total D	18	
250-267	Control Total E	18	
268-499	Blank	232	<b>Enter blanks.</b>
500-507	Record Sequence No. 8		<b>Not required.</b>
508-748	Blank	241	<b>Enter blanks.</b>
749-750	Blank	2	<b>Enter blanks.</b>



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## End of Transmission F Record - General Field Descriptions

- The F Record is a summary of the number of payers in the entire file.
  - This record should be written after the last C Record of the entire file.
  - For all fields marked **Required**, the transmitter must provide the information described under Description and Remarks.
- For those fields not marked **Required**, a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.
- **All records must be a fixed length of 750 positions.**

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### Record Name: End of Transmission F Record

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Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter F.
2-9	Number of A Records	8	Enter the total number of Payer A Records in the entire file. Must be right justified and unused positions must be zero-filled or enter all zeros.
10-30	Zero	21	<b>Enter blanks.</b>
31-49	Blank	19	<b>Enter blanks.</b>
50-57	Total Number Payees	8	<b>Not required.</b>
58-499	Blank	442	<b>Enter blanks.</b>
500-507	Record Sequence No.	8	<b>Not required.</b>
508-748	Blank	241	<b>Enter blanks.</b>
749-750	Blank	2	<b>Enter blanks.</b>

# Appendix A: Instructions for Preparing an External Magnetic Media Label

Prepare a label similar to the one shown below to identify each magnetic cartridge or diskette that is being submitted to DRS. Include the following information:

1. **Type of Filing** – Indicate if the file is original or replacement.
2. **Calendar Year** – Enter the calendar year for which the file is prepared. Only one year may be reported per file.
3. **Transmitter Name** – Enter the name of the organization transmitting this file. The entry should be the same organization recorded on the Transmitter record (T Record) of this file.
4. **FEIN** – Enter the nine-digit Federal Employer Identification Number (FEIN) of the organization transmitting the file. The FEIN on the label should be the same as the FEIN recorded on the Transmitter record (T Record) of the file.
5. **No. of Payers** – Enter the number of payers (A Records) that are on the file.
6. **No. of Payees** – Enter the number of payees (B Records) that are on the file.
7. **Record Length** – The only acceptable record length is 750.
8. **Volume** - For multiple volume file, enter the sequence of each and the total number of diskettes for the file. (For example, Volume 1 of a two volume file would indicate VOL. 1 of 2; Volume 2 would indicate VOL. 2 of 2.)
9. **Type of Media** – Indicate whether you are submitting data on magnetic cartridge or diskette.
10. **Contact Information** – Enter the name and phone number of the person to contact about this magnetic media.

Example:

<b>1098, 1099's, and W-2G Media Label</b>		
<b>1. Type of filing</b>  <input type="checkbox"/> Original <input type="checkbox"/> Replacement		<b>2. Calendar Year</b>  <div style="border: 1px solid black; height: 30px; width: 100%;"></div>
<b>3. Transmitter Name</b>  <div style="border: 1px solid black; height: 30px; width: 100%;"></div>		
<b>4. FEIN</b>  <div style="border: 1px solid black; height: 30px; width: 100%;"></div>	<b>5. No. of Payers</b>  <div style="border: 1px solid black; height: 30px; width: 100%;"></div>	<b>6. No. of Payees</b>  <div style="border: 1px solid black; height: 30px; width: 100%;"></div>
<b>7. Return type</b>  <input type="checkbox"/> 1098 <input type="checkbox"/> 1099-MISC <input type="checkbox"/> 1099-R <input type="checkbox"/> 1099-S <input type="checkbox"/> W-2G		<b>8. Volume</b>  <div style="border: 1px solid black; height: 30px; width: 100%; text-align: center; font-size: 1.2em;">             Vol. ____ of ____           </div>
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <b>10. Contact Name</b>   <div style="border: 1px solid black; height: 30px; width: 100%;"></div> </div> <div style="width: 35%;"> <b>Contact Phone</b>   <div style="border: 1px solid black; height: 30px; width: 100%;"></div> </div> </div>		

## Appendix B: Forms for Magnetic Media Information Returns

### Transmittal Forms

DRS encourages the use of computer generated substitutes for **Form CT-4804**, *Transmittal of Informational Returns Reported Magnetically*, and **Form CT-4802**, *Transmittal of Informational Returns Reported Magnetically (Continuation)*. Include all information required on these transmitter forms including the declaration, the transmitter, and the employer information.

#### Form CT-4804

Use **Form CT-4804** to identify the transmitter of a magnetic media file and to identify the payer(s) included on the magnetic media files. The information on Form CT-4804 must agree with information on your cartridge or diskette. This form must accompany every magnetic media file sent to DRS. The transmitter of the file must sign the declaration.

#### Form CT-1096

Use **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Information Returns*, to report Connecticut income tax withheld from non-payroll amounts. Do not file Form CT-1096 if Connecticut tax is not withheld.

### Packaging Magnetic Cartridges and Diskettes for Mailing

Send the magnetic cartridge or diskette file, with an external label on each volume (multiple volumes allowed for diskettes **only**), **Form CT-4804**, and **Form CT-4802**, if applicable, in a single box with proper packing to prevent damage. It is not necessary to use an oversized box for a cartridge or diskette. Specially-sized boxes for magnetic cartridges and special mailers for diskettes are available commercially. Be sure to insert each diskette into its own protective sleeve before packaging. Do not use paper clips, rubber bands, or staples on diskettes. Use disposable cartridge or diskette containers. DRS is unable to return special containers.

**The following forms are attached to this publication for your convenience:**

**Form CT 4804**

*Transmittal of Informational Returns Reported Magnetically*

**Form CT-4802**

*Transmittal of Informational Returns Reported Magnetically (Continuation)*

**Form CT-8809**

*Request for Extension of Time to File Informational Returns*

**Form CT-8508**

*Request for Waiver From Filing Informational Returns on Magnetic Media*

**Form CT-1096**

*Connecticut Annual Summary and Transmittal of Informational Returns*

## Appendix C: Checklist for Mailing 1098, 1099, and W-2G Magnetic Media

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- ☐ Label the magnetic media. Make sure the external label shows 1098, 1099, or W-2G, the calendar year, the transmitter name and FEIN, and contact name and phone number.
- ☐ Make a backup of the magnetic media for your files in case the package sent to DRS is lost or damaged.
- ☐ Copy the blank **Form CT-4804** attached at the back of this booklet and fill in a copy for each magnetic media file, or use a computer generated form with the same information. Be sure to sign and date the declaration. Keep copies of Form CT-4804 for your records.
- ☐ Use packaging that will protect the media.
  - Cartridge: Use boxes or padded bags.
  - Diskette: Use stiff mailers to prevent bending or cracking.  
Use one mailer per diskette.
- ☐ Place the following items inside each package:
  - The labeled magnetic cartridge or diskette(s).
  - A completed **Form CT-4804** and **Form CT-4802** (if applicable) or a computer generated facsimile.
  - A completed **Form CT-1096** if Connecticut tax is withheld from non-payroll amounts.

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**Important:** Do not enclose paper Forms 1098, 1099-MISC, 1099-R, 1099-S, or W-2G or other notes

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Send cartridges or diskettes to the address below:

Department of Revenue Services  
State of Connecticut  
PO Box 5081  
Hartford CT 06102-5081

If a PO Box cannot be used, send to:

Department of Revenue Services  
State of Connecticut  
Attn: Processing II, 15<sup>th</sup> Floor  
25 Sigourney Street  
Hartford CT 06106-5032

## Appendix D: Glossary

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**ASCII** (American Standard Code for Information Interchange) – One of the acceptable character sets used for electronic processing of data.

**Backup** – Store computer data in a file or files that may result in compression and usually in a proprietary format other than EBCDIC or ASCII.

**Block** – A number of logical records grouped and written together as a single unit on a magnetic cartridge.

**BPI** – Bytes Per Inch. The number of bytes recorded per inch.

**Byte** – A computer unit of measurement; one byte contains eight bits and can store one character.

**Calendar Year** – Generally, the year in which payments were made by a payer to a payee.

**Character** – A letter, number, or punctuation symbol.

**Character Set** – A group of unique electronic definitions for all letters, numbers, and punctuation symbols. (For example, EBCDIC, ASCII.)

**Compress** – Reformat computer data in a storage or size-saving technique that results in a file having character sets other than EBCDIC or ASCII.

**CPI** – Characters Per Inch. The number of characters recorded per inch on cartridge.

**DRS** – State of Connecticut Department of Revenue Services.

**EBCDIC** (Extended Binary Coded Decimal Interchange Code) – One of the acceptable character sets used for electronic processing of data.

**FEIN** (Federal Employer Identification Number) – A nine-digit number assigned by the IRS to an organization for federal tax reporting purposes.

**File** – For magnetic media reporting, a file consists of one Transmitter T Record at the beginning of the file, followed by Payer A Record, Payee B Records, and an End of Payer C Record after each set of B Records. The last record on the file should be the End of Transmission F Record. Nothing should be reported after the End of the Transmission F Record.

**Filer** – Person (may be payer or transmitter) submitting information to DRS.

**Filing Year** – The calendar year during which the informational returns are submitted to DRS.

**Internal Labels** – Sets of records that precede (for example, header) labels and follow (for example, trailer labels) data records on a magnetic cartridge file. See *Section IV*.

**Logical Record** – For the purpose of this booklet, any of the required or optional records defined in *Section IV*, Cartridge and Diskette Technical Requirements for 1098, 1099s, and W-2G.

**Payee** – Person or organization receiving payments from the payer, or for whom an informational return must be filed. The payee includes a gambling winner (Form W-2G) or a seller or other transferor (Form 1099-S).

**Payer** – Includes the person or institution making payments, or a person reporting a real estate transaction. The payer will be held responsible for the completeness, accuracy, and timely submission of magnetic media files submitted to DRS.

**Tapemark** – A single-character control record used for separating internal labels and files on magnetic cartridge. See *Section IV*.

**Trailer Labels** – Sets of records that follow data records on a magnetic cartridge file. See *Section IV*.

**Transmitter** – Any person or organization submitting a magnetic media file to DRS.

**Effect on Other Documents:** This Informational Publication supersedes **IP 2002(20)**, *Annual Informational Returns on Magnetic Media*.

**Effect of This Document:** An Informational Publication addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

# CONNECTICUT TAX ASSISTANCE

## FOR TAX INFORMATION

- Visit the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS)
- Call **CONN-TAX:**  
**1-800-382-9463** (in-state) or  
**860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit anytime by calling 860-297-4911.

Personal taxpayer assistance is available during business hours. Call Conn-Tax or visit our Web site for details.

- Write to:  
Department of Revenue Services  
Taxpayer Services Division  
25 Sigourney Street  
Hartford CT 06106-5032

## FORMS AND PUBLICATIONS

May be obtained anytime by using any of the following resources:

- Internet  
Preview and download forms and publications from the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS)
- DRS TaxFax  
Call **860-297-5698** from the handset attached to your fax machine and select from the menu; or
- Telephone  
From a touch-tone phone call:  
**1-800-382-9463** (in-state) and select **Option 2**, or  
**860-297-4753** (from anywhere).

## WALK-IN OFFICES

For free assistance or forms, visit our offices during business hours, Monday through Friday. For pre-recorded directions to DRS offices call CONN-TAX and press 3. If you require special accommodations, please advise the DRS representative.

**BRIDGEPORT**  
**10 Middle Street**  
**203-336-7890**

**HAMDEN**  
**3074 Whitney Avenue, Bldg. #2**  
**203-287-8243**

**HARTFORD**  
**25 Sigourney Street**  
**860-297-5962**

**NORWICH**  
**2 Cliff Street**  
**860-889-2669**

**WATERBURY**  
**Rowland State Government Center**  
**55 West Main Street, Suite 100**  
**203-805-6789**

## STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at [www.ct.gov](http://www.ct.gov)

## Department of Revenue Services Mission Statement

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient, and courteous customer services; and perform in a manner which instills public confidence in the integrity, and fairness of the state's tax programs.